

**III. Remarks**

The allowable subject matter of claim 14, dependent from independent claim 11, is added to such claim 11, at lines 7 and 8, which makes claim 11 allowable for containing the subject matter of claim 14 that was indicated as being allowable.

Claims 1-10, 14, 21, 22 and 30 are canceled. Claims 11-13, 15-20 and 23-29 are pending and are indicated as having allowable subject matter.

**Reference to CIP Application 10/843,257, now U.S. 7,148,160 B2**

The present application is a parent application of continuation in part (CIP) application 10/843,257, now U.S. 7,148,160 B2. The present Examiner allowed the claims of the CIP application, after the claims were amended to recite "polyurethane." Similarly, claim 11 of the present application was previously amended to recite "polyurethane," and should have been allowable, as were the claims of the CIP application. This was explained previously in the response filed on or about February 13, 2007. However, independent claim 11 of the present application is rejected after having been previously amended to recite "polyurethane," apparently because newly recited US 2005/0214501 discloses polyurethane at paragraph [0080]. Accordingly, cancellation of the term "polyurethane" from claim 11 herein does not cancel allowable subject matter. Moreover, the claims dependent from claim 11 are indicated as having allowable subject matter, whereas the parent claim 11 is rejected after having been amended to recite "polyurethane." Accordingly, the recital "polyurethane" added by previous amendment in the rejected independent claim 11 is not required for allowance of the dependent claims.

Conclusion

In view of the amendments and the Remarks supporting patentability, allowance of the application is requested.

The Commissioner for Patents is hereby authorized to charge any additional fees or credit any excess payment that may be associated with this communication to deposit account **04-1679**.

Respectfully submitted,

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(Date)

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